

**Illinois Department of Revenue
Regulations**

Title 86 Part 100 Section 100.5205 Election to File a Combined Return
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TITLE 86: REVENUE

**PART 100
INCOME TAX**

SUBPART P: COMBINED RETURNS

Section 100.5205 Election to File a Combined Return

- a) Effective date. The provision allowing corporations to elect to be treated as a single taxpayer was in effect for taxable years ending on or after December 31, 1985, and before December 31, 1993.
- b) Scope of the election. Pursuant to IITA Section 502(e), *taxpayers that are corporations (other than S corporations) having the same taxable year and that are members of the same unitary business group may elect to be treated as one taxpayer for purposes of any original return, amended return which includes the same taxpayers of the unitary group which joined in the election to file the original return, extension, claim for refund, assessment, collection and payment and determination of the group's tax liability under the Act. Section 502(e) of the Act does not permit the election to be made for some, but not all, of the purposes enumerated above. For taxable years ending on or after December 31, 1987, corporate members (other than Subchapter S corporations) of the same unitary business group making the subsection (e) election are not required to have the same taxable year (IITA Section 502(e)).*
- c) The election under IITA Section 502(e) is not an election to be a member of a unitary business group. Membership in a unitary business group is mandatory if the criteria for inclusion are met, and is determined under IITA Section 1501(a)(27) and Section 100.9700 of this Part. If a unitary business group does not elect to file a combined return, each Illinois taxpayer member of that group will be treated as a separate taxpayer for all Illinois income tax purposes except for the apportionment of unitary business income. Such taxpayers shall each file their own separate unitary returns.
- d) Except as expressly provided, Sections 100.5201 through 100.5280 of this Subpart are applicable to all elections made pursuant to IITA Section 502(e).

(Source: Renumbered from Section 100.5200 and amended at 22 Ill. Reg. 19033, effective October 1, 1998)